



U.S. Department of the Interior
"To-Be" Trust Business Model
Process Template

Title: Reconcile Exceptions & Produce Report

Identify the process in the "Verb Noun" format. (Ex: Maintain Ownership)

Process Number

FO.1.3

1. Process Definition *Provide an overview of the process and define its starting and ending points*

1.1 Starts With	Funds posted against the fund receivable account
1.2 Process Overview	OTFM, Trust Services, performs a reconciliation of monies received to account balances. Exceptions are noted and a payors' deficiencies report, including an aged schedule, is produced. OTFM notifies the program office, beneficiary servicing office, or any other interested parties about the deficiencies who can resolve and/or explain the deficiencies.
1.3 Stops With	Exception report is made available.

2. Trust Business Objectives *Identify the Comprehensive Trust Model strategic goals and business objectives to which this process contributes.*

Goal/Objective
Deposit and post funds to the appropriate accounts in a timely and accurate manner within applicable standards.

3. How should Beneficiaries be involved in this process?

Beneficiary Involvement
No direct beneficiary involvement.

4. Organizations, Offices and Roles. *Identify the DOI organizations and related roles that should be involved in performing the process.*

4.1 DOI Organizations. *Identify the DOI organizations, offices and individual roles that contribute to this process. DOI organizations include the Office of the Secretary, BIA, OST, BLM, MMS, OHA, OSM among others. Offices include Central Offices, Regional Offices, Agency(Field) Offices, etc. All individual roles that contribute, in a significant manner, should be identified.*

Organization	Office	Role	Contribution
BIA	Agency/Field Office (Initiator)		Assist in resolving remittance exceptions
OST	Trust Field Operations		Assist in resolving exceptions
OST	Information Technology		Generate exception report



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Organization	Office	Role	Contribution
OST	Trust Services, OTFM		Perform reconciliation between monies received & account balances Perform Q&A Reconcile with Treasury Reconcile with banks
Tribes	Compact & Contract		Assist in resolving remittance exceptions

4.2 Non-DOI Organizations. Identify the non-DOI organizations that support the execution or control of this process.

External Organization	Contribution
Payors	Resolve and/or explain exceptions
Other Federal Agencies	Help to resolve exceptions

5. Event(s) Identify the events or conditions that start the process. Describe each event and indicate the frequency (daily, monthly, quarterly, etc.) in which each event is expected to occur. An event may be an external interaction (a beneficiary submits an application), the expiration of a period of time (a lease is due to expire in 90 days), or the realization of some pre-defined threshold (an IIM account reaches the automatic disbursement threshold).

Event	Description	Estimated Frequency
None		

6. Inputs and Outputs. Identify and describe all inputs and outputs related to this process. Inputs are information or materials used during the execution of the process; outputs are materials or information produced by the process.

6.1 Inputs

Input	Description
Funds receivable	Funds due from payors, bank, custodians, other federal agencies, or Treasury
Fund receipts	Funds actually received from bank lockbox and Treasury



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Input	Description
Ownership record files	When anticipated funds are recorded in fund receivable system, they will link with the ownership record file to identify the account holders who have the financial interest in the incoming funds (account holders identification)

6.2 Output

Output	Description
Exception reports	Report of transactions requiring further investigation
Reconciliation reports	Information to reflect accounts have been reconciled
Payor Deficiency Report	Report reflecting a list of payors who did not submit a full remittance
Management reports	Monitor performance

7. Fiduciary and Legal Obligations and Controls

7.1 Obligations Identify and describe the legal and fiduciary obligations that impact this process. For each obligation, indicate the document or commitment that defines the obligation and the citation (paragraph or section) within the document that pertains to this process.

Obligation	Source	Business Impact
Regulations governing beneficiary accounts	25 CFR 115	Guidelines to carry out trust fiduciary obligations
Leasing on trust assets relate to bonuses, damages and fees	25 CFR 211.24	Collection and disbursement for beneficiary accounts
Rights of Way: compensation for granting of easements and deposits for survey damages	25 CFR 169.14	Collection and disbursement for beneficiary accounts
Electronic Records and Signatures in Commerce	PL 106-229	Electronic forms, such as signature, contract, or records relating transactions are legal
Office of Controller of the Currency	Regulation 9	Trust standards and regulations



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7.2 Controls Identify and describe any controls (enforcement mechanisms) that may be used to ensure that the process adheres to obligations and internal process requirements. Controls may be reviews, audits, segregated duties, etc. Indicate the reason that each control should be introduced (name the obligation that a control is intended to enforce; indicate any controls required to ensure consistency or reliability).

Control	Reason	Description
GAAP	External Control	Accounting principles
Federal Financial Accounting Standards	External Control	Issue by Federal Accounting Standards Advisory Board
Federal Manager's Financial Integrity Act 1982 (FMFIA)	External Control	Ensure compliance with the requirements of internal accounting and administrative controls
DOI Accounting Handbook	External Control	Departmental accounting guides
Interagency Handbook	Internal Control	Define roles and responsibilities of OST & BIA
Internal controls	Internal Control	Ensure separation of duties
Risk assessments	Internal Control	Measurement of quality assurance
Reconciliation	Internal Control	Reconcile subsidiary accounts with funds received
Audits	External Control	Ensure adherence to policies and procedures

8. Mechanisms (Systems of Record) Identify the mechanisms, or systems, that are needed to support the process (ex: Ownership, Leasing, Workflow Management, Office Filing System, etc.). Indicate the information and activities, relevant to this process, that each system supports.

System Name	Support
Trust accounting	Contain account information and balances
Funds receivable	Provide expected funds from leases, judgment awards, sales, etc.
Ownership database	Provide ownership information to identify the account holders who have the financial interest in the incoming funds



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9. Inter-Process Relationships Identify other trust processes that are related to this process (either predecessors or successors). If applicable, indicate the condition under which the processes are related.

9.1 Predecessors. Predecessors are processes that either produce information required by this process or that result in the need to execute this process.

Process No.	Name	Condition of Relationship
FO.1.2	Receive and Post Funds	

9.2 Successors. Successors are processes that either use information produced by this process or that must be executed as a result of performing this process.

Process No.	Name	Condition of Relationship
B.6.3.1	Beneficiary Account Administration	Receive exceptions report indicating late payments or underpayments and help to resolve exceptions
B.6.3.2	Receivable Administration	
UM 4.1	Monitor Management Units	Receive exceptions report indicating late payments or underpayments and help to resolve exceptions Receive deficiency reports
O.3.3.	Close Probate Case	Receive exception reports and help to resolve exceptions
FO.1.4	Impose Penalties & Send Notices	

10. Comments Summarize any discussion, problems, issues or recommendations that should be considered when reviewing process performance. Category Values (Note, Best Practice, Decision, Problem, Issue, Recommendation)

Category	Comment
	None